



STEVEN L. BESHEAR  
GOVERNOR

**OFFICE OF THE SECRETARY**  
FINANCE AND ADMINISTRATION CABINET  
383 CAPITOL ANNEX  
FRANKFORT, KENTUCKY 40601  
(502) 564-4240  
(502) 564-6785 FAX

JONATHAN MILLER  
SECRETARY

TO: Constitutional Officers, Cabinet Secretaries,  
All Agency Heads, and Fiscal Officers

FROM: Jonathan Miller, Secretary  
Finance and Administration Cabinet

DATE: March 13, 2009

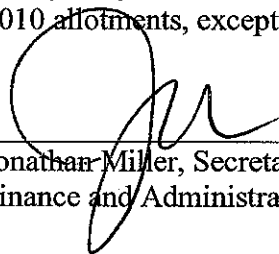
SUBJECT: Closing Schedule – Fiscal Year 2008-2009

In accordance with KRS 45.229(2), the Finance and Administration Cabinet is legally required to close the old year accounts within thirty days of June 30. The schedule of closing procedures for fiscal year 2009 is attached. It includes the deadlines for final eMARS document approvals that apply to accounting, purchasing, budgeting, and personnel matters. It is important that all agencies comply with the document completion schedule and procedures outlined in this memorandum.

**Purchases requiring Executive Order 2009-011 approval must go before the Exceptions Committee; the last day to obtain Exceptions Committee approval for fiscal year 2009 documents is Thursday, June 11, 2009. The last date the Office of Procurement Services will accept EO1 forms from agencies is noon on Wednesday, June 10, 2009. The agency needs to allow sufficient time for EO1 approval and normal procurement process. A copy of the APPROVED EO1 must be attached at the header of all procurement/ payment documents.**

During the closing period, it is important to segregate all transactions for goods and services received by June 30, 2009, from transactions for fiscal year 2010.

Deadlines vary according to type of transaction. No deadline is earlier than Wednesday, April 1, 2009 and none is later than Friday, July 17, 2009. All transactions for fiscal year 2009 must be accepted in the eMARS Accounting System by close of business, Friday, July 10, 2009. After Friday, July 10, 2009, all transactions will post to fiscal year 2010 and will be charged to fiscal year 2010 allotments, except those journal voucher documents necessary to close out fiscal year 2009.

  
Jonathan Miller, Secretary  
Finance and Administration Cabinet

3/13/09  
Date

**Kentucky**  
UNBIDDEN SPIRIT  
An Equal Opportunity Employer

# Closing Schedule Fiscal Year 2008-2009

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The Closing Schedule shows the responsibility for approval of eMARS documents, whether Agency, Statewide Accounting Services, Office of Procurement Services, Office of the State Budget Director, or Department of Treasury. The information is formatted two ways, by Document Code (ascending alphabetic order) and Final Approval by Date (listing the last date that a particular document can be approved or action occur). This should facilitate agency knowledge of document due dates for final fiscal year 2009 approval. Additional comments follow the charts. **Remember that the last date to post fiscal year 2009 documents is Friday, July 10, 2009. Only CA, JV, JVA, JV2P, JV2IN, JV2T, JV2E, JV2R, JVBK, and JVC documents will be allowed to post in fiscal year 2009 after this date, and only with override approval from Statewide Accounting Services.**

**New Year Procurement document activity before Friday, June 12, 2009 must use non-accounting event types in order to validate and submit into workflow.**

## Ordered by Document Code

Document Code	Document Description	Final Approval Responsibility	Last Day to Process Old Year	First Day to Process New Year
AD	Automated Disbursement	Agency	2009-06-30	2009-07-01
BRASS	Brass Allotment Modifications	OSBD	2009-07-17	2009-05-01
CA	Cost Allocation	Agency	2009-07-17	2009-07-01
CH	Charge Transaction	Agency	2009-07-10	2009-07-01
CR	Cash Receipt (Funds 0100 and 1100)	Treasury	2009-06-30	2009-07-01
CR	Cash Receipt (Funds Non-0100 and 1100)	Treasury	2009-07-10	2009-07-01
CT	Contract (Allow sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	OPS	2009-06-15	2009-06-11
CT	Contract Modification (Allow sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	OPS	2009-06-15	2009-06-11
CT2	Contract 2-Way Match (Allow sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	OPS	2009-06-15	2009-06-11
CT2	Contract 2-Way Match Modification (Allow sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	OPS	2009-06-15	2009-06-11
CTT1	Contract KYTC (Allow sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	Agency	2009-06-15	2009-06-11
CTT1	Contract KYTC Modification (Allow sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	Agency	2009-06-15	2009-06-11
CTT2	Contract 2-Way Match KYTC (Allow sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	Agency	2009-06-15	2009-06-11
CTT2	Contract 2-Way Match KYTC Modification (Allow sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	Agency	2009-06-15	2009-06-11
CWA	Check Writer Accounting	SAS	2009-07-10	2009-07-01
CWI	Check Writer Intercept Transfer	SAS	2009-07-10	2009-07-01
DO	Delivery Order (Allow sufficient time	Agency	2009-06-15	2009-06-11

## Closing Schedule Fiscal Year 2008-2009

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Document Code	Document Description	Final Approval Responsibility	Last Day to Process Old Year	First Day to Process New Year
	for Goods Rec by 6/30) (*Attach approved EO1 as required)			
DO	Delivery Order (Allow sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	OPS	2009-06-15	2009-06-11
DO2	Delivery Order 2 Way Match (Allow sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	Agency	2009-06-15	2009-06-11
DO2	Delivery Order 2 Way Match (Allow sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	OPS	2009-06-15	2009-06-11
EFT	Electronic Funds Transfer	Agency	2009-06-30	2009-07-01
EO1	Executive Order	OPS	2009-06-11	
GAX	General Accounting Expense/Expenditure	Agency	2009-07-10	2009-07-01
GAX2	General Accounting Revenue Refund	Agency	2009-07-10	2009-07-01
GAX3	General Accounting Balance Sheet Payable	Agency	2009-07-10	2009-07-01
IA	Inventory/Stock Adjustment	Agency	2009-06-30	2009-07-01
IET	Internal Exchange Transaction	Agency	2009-06-30	2009-07-01
IT	Intercept Transfer	SAS	2009-06-30	2009-07-01
ITA	Internal Transaction Agreement	Agency	2009-06-30	2009-07-01
ITI	Internal Transaction Initiator	Agency	2009-06-30	2009-07-01
JV	Standard Journal Voucher	SAS	2009-07-17	2009-07-01
JV2E	Cash Expenditure Correction	Agency	2009-07-17	2009-07-01
JV2IN	Investment Adjustments	SAS	2009-07-17	2009-07-01
JV2P	Parks Receivable	SAS	2009-07-17	2009-07-01
JV2R	Cash Coll Earned Rev Corr	Agency	2009-07-17	2009-07-01
JV2T	Transfer	SAS	2009-07-17	2009-07-01
JVA	Advanced Journal Voucher	SAS	2009-07-17	2009-07-01
JVBK	Bank Transfer Journal Voucher	SAS	2009-07-17	2009-07-01
JVC	Cost Accounting Journal Voucher	SAS	2009-07-17	2009-07-01
MD	Manual Disbursement	Treasury	2009-07-10	2009-07-01
OB1	Management Budget	Agency	2009-07-17	2009-07-01
OC	Over the Counter Stock Issue	Agency	2009-07-10	2009-07-01
PO	PO, Request for Spec Auth, exception to sealed bid - all purchases and modifications (Allow sufficient time for Rec by 6/30) (*Attach approved EO1 as required)	OPS	2009-06-15	2009-05-15
PO	Purchase Order and Modification (Allow sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	Agency	2009-06-15	2009-06-11
PO2	MOA/PSC exception as defined by KRS 45A.690 or agency exemption as defined by statute or the LRC - New Year PO2s requiring an effective date of 7/1 (*Attach approved EO1 as required)	OPS	2009-06-15	2009-04-01

## Closing Schedule Fiscal Year 2008-2009

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Document Code	Document Description	Final Approval Responsibility	Last Day to Process Old Year	First Day to Process New Year
PO2	MOA/PSC exception as defined by KRS 45A.690 or agency exemption as defined by statute or the LRC – Old Year PO2 modifications for services performed by 6/30 – Place Old Year in Document Description (*Attach approved EO1 as required)	OPS	2009-06-15	2009-04-01
PO2	PO2, Request for Spec Auth, exception to sealed bid - all purchases and modifications (Allow sufficient time for Rec by 6/30) (*Attach approved EO1 as required)	OPS	2009-06-15	2009-05-15
PO2	Purchase Order 2 Way Match and Modification (Allow sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	Agency	2009-06-15	2009-06-11
PON2	Proof of Necessity Agreement- New Year PSC/MOA requiring an effective date of 7/1 (*Attach approved EO1 as required)	OPS	2009-05-15	2009-04-01
PON2	Proof of Necessity Agreement- Old Year PSC/MOA modifications for services performed by 6/30-Place Old Year in Document Description (*Attach approved EO1 as required)	OPS	2009-05-15	2009-04-01
PRC	Commodity Based PR (*Attach approved EO1 as required)	Agency	2009-07-10	2009-07-01
PRC2	Commodity Based PR Pro Card (*Attach approved EO1 as required)	Agency	2009-07-10	2009-07-01
PRCI	Commodity Based Internal PR	Agency	2009-07-10	2009-07-01
PRM	Matching PR – Normal (*Attach approved EO1 as required)	Agency	2009-07-10	2009-07-01
PRMI	Matching PR – Internal (*Attach approved EO1 as required)	Agency	2009-07-10	2009-07-01
RC	Receiver	OPS	2009-06-30	2009-07-01
RE	Receivable	Agency	2009-07-10	2009-07-01
RQS	Standard Requisition < \$20,000- all purchases (Allow Sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	OPS	2009-05-29	2009-05-15
RQS	Standard Requisition >= \$20,000 all purchases (Allow Sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	OPS	2009-04-10	2009-05-15
TP	Travel Payments	Agency	2009-07-10	2009-07-01

**Ordered by Date**

Document Code	Document Description	Final Approval Responsibility	Last Day to Process Old Year	First Day to Process New Year
RQS	Standard Requisition >= \$20,000 all purchases (Allow Sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	OPS	2009-04-10	2009-05-15
PON2	Proof of Necessity Agreement- New Year PSC/MOA requiring an effective date of 7/1 (*Attach approved EO1 as required)	OPS	2009-05-15	2009-04-01
PON2	Proof of Necessity Agreement- Old Year PSC/MOA modifications for services performed by 6/30-Place Old Year in Document Description (*Attach approved EO1 as required)	OPS	2009-05-15	2009-04-01
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EO1	Executive Order	OPS	2009-06-11	
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DO	Delivery Order (Allow sufficient time for Goods Rec by 6/30) (*Attach approved EO1 as required)	OPS	2009-06-15	2009-06-11
DO2	Delivery Order 2 Way Match (Allow	Agency	2009-06-15	2009-06-11

## Closing Schedule Fiscal Year 2008-2009

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CR	Cash Receipt (Funds 0100 and 1100)	Treasury	2009-06-30	2009-07-01
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GAX	General Accounting Expense/Expenditure	Agency	2009-07-10	2009-07-01

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GAX2	General Accounting Revenue Refund	Agency	2009-07-10	2009-07-01
GAX3	General Accounting Balance Sheet Payable	Agency	2009-07-10	2009-07-01
IT	Intercept Transfer	SAS	2009-07-10	2009-07-01
MD	Manual Disbursement	Treasury	2009-07-10	2009-07-01
OC	Over the Counter Stock Issue	Agency	2009-07-10	2009-07-01
PRC	Commodity Based PR (*Attach approved EO1 as required)	Agency	2009-07-10	2009-07-01
PRC2	Commodity Based PR Pro Card (*Attach approved EO1 as required)	Agency	2009-07-10	2009-07-01
PRCI	Commodity Based Internal PR	Agency	2009-07-10	2009-07-01
PRM	Matching PR – Normal (*Attach approved EO1 as required)	Agency	2009-07-10	2009-07-01
PRMI	Matching PR – Internal (*Attach approved EO1 as required)	Agency	2009-07-10	2009-07-01
RE	Receivable	Agency	2009-07-10	2009-07-01
TP	Travel Payments	Agency	2009-07-10	2009-07-01
BRASS	Brass Allotment Modifications	OSBD	2009-07-17	2009-05-01
CA	Cost Allocation	Agency	2009-07-17	2009-07-01
JV	Standard Journal Voucher	SAS	2009-07-17	2009-07-01
JV2E	Cash Expenditure Correction	Agency	2009-07-17	2009-07-01
JV2IN	Investment Adjustments	SAS	2009-07-17	2009-07-01
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JV2R	Cash Coll Earned Rev Corr	Agency	2009-07-17	2009-07-01
JV2T	Transfer	SAS	2009-07-17	2009-07-01
JVA	Advanced Journal Voucher	SAS	2009-07-17	2009-07-01
JVBK	Bank Transfer Journal Voucher	SAS	2009-07-17	2009-07-01
JVC	Cost Accounting Journal Voucher	SAS	2009-07-17	2009-07-01
OB1	Management Budget	Agency	2009-07-17	2009-07-01

## ADDITIONAL COMMENTS

### AGENCIES

1. Imprest/Petty Cash Reimbursement Schedules. Final imprest cash reimbursement schedules for fiscal year 2009 must be processed on a GAX document type by close of business Friday, July 10, 2009 in order to charge old year funds. Reimbursements processed after Friday, July 10, 2009 will be charged to fiscal year 2010. Requests for amendments to present authorities should be sent to the Office of Procurement Services.

## STATEWIDE ACCOUNTING SERVICES

1. Closing Dates. The Soft Close for accounting period 12/09 will be Tuesday, June 30, 2009. The Hard Close will be Thursday, July 2, 2009. The Soft Close for accounting period 13/09 will be Friday, July 10, 2009. The Hard Close will be Friday, July 17, 2009.
2. Reimbursement Output. Reimbursement Output will be run on Thursday, July 2, 2009 for transactions posted through Thursday, July 2, 2009.

The chart below describes the accounting periods (i.e. Fiscal Month and Fiscal Year) that apply to documents generated by Reimbursement Output.

	<b>BILLING DATES</b>			
	<b>JUNE 19</b>	<b>JUNE 26</b>	<b>JULY 2</b>	<b>JULY 10</b>
Calendar Dates Covered	06/15-06/19	06/20-06/26	06/27-07/02	07/03-07/10
Open Accounting Periods (and possible transaction acceptance periods)	12/09	12/09	12/09 13/09 01/10	13/09 01/10
RE/CR accounting periods	12/09	13/09	13/09	01/10

3. Cost Allocation. Cost allocation will be run for accounting period 12/09 with the following schedule.
  - CHFS 7-1-2009
  - COT 7-2-2009
  - DMA 7-2-2009
  - ED 7-2-2009
  - EEC 7-2-2009
  - FW 7-2-2009
  - LABOR 7-2-2009
  - OHS 7-2-2009
  - PPC 7-2-2009
4. CA's created from the 12/09 allocation must be posted by COB Thursday, July 2, 2009
5. Cost Allocation. Cost allocation will be run for accounting period 13/09 with the following schedule.
  - CHFS 7-13-2009
  - COT 7-14-2009
  - DMA 7-14-2009
  - ED 7-14-2009
  - EEC 7-15-2009
  - FW 7-15-2009
  - LABOR 7-15-2009
  - OHS 7-15-2009
  - PPC 7-15-2009



6. CA's created from the 13/09 allocation must be posted by COB Thursday, July 16, 2009.
7. **Encumbrances.** Most budget fiscal year 2009 encumbrances will be liquidated in budget fiscal year 2009 and remaining balances will be established in budget fiscal year 2010 on Friday, July 3, 2009. None of the encumbrances for capital projects will roll since their budget fiscal year remains the same throughout the life of the project. Encumbrances under \$1,000 for all other funds will not be liquidated and re-established in 2010. Fiscal year 2010 payments against these 2009 encumbrances must be paid on a standalone PRC document with a memo reference to the encumbering document. **We anticipate eMARS to be unavailable Friday, July 3, 2009 through Sunday, July 5, 2009 in order to complete the encumbrance roll.**

Pending Encumbrance and Expenditure Transactions. All budget fiscal year 2009 pending encumbrance transactions, modifications, and cancellations (other than capital projects) must be posted prior to COB Thursday, July 2, 2009 allowing the encumbrance roll to complete. All budget fiscal year 2009 pending expenditure transactions, modifications, and cancellations (other than capital projects) must be posted prior to COB Friday, July 10, 2009 creating final budgetary balances. Any of the above 2009 documents in the pending phase will be rejected back to draft phase after the specified dates.

8. Annual Financial Report and Annual Inventory. The Office of Statewide Accounting Services will be requesting closing financial data for the purpose of preparing the Commonwealth's Comprehensive Annual Financial Report in compliance with Generally Accepted Accounting Principles (GAAP). The request will arrive about Thursday, May 14, 2009. Since the financial information being requested in the closing package is essentially the same as the last several years, training for the closing package will be offered by request only. Those agencies interested in receiving closing package training should contact Kim Moore at (502) 564-5120, by Monday, May 18, 2009. Training sessions will be scheduled the week of June 8-12 based on the number of requests received.
9. Fixed Asset Inventory. Physical inventories must be performed for items over \$5,000 acquired before Thursday, April 30, 2009. Certified inventory reports are due to the Office of Statewide Accounting Services by Friday, May 29, 2009. Physical Inventory Procedures are found at the following website:  
<http://finance.ky.gov/ourcabinet/caboff/OOC/inventorycontrol.htm>
10. Because of statutory requirements, the Office of the State Budget Director and the Office of Statewide Accounting Services will not be able to unilaterally increase appropriations during the closing period.

## OFFICE OF PROCUREMENT SERVICES

Purchase requests (RQS) for all goods that are not currently on contract that exceed the agency's small purchase limit shall be sent to the Finance and Administrative Cabinet, Office of Procurement Services, no later than Friday, April 10, 2009, for requests equal to or above \$20,000. Requests less than \$20,000 must arrive no later than Friday, May 29, 2009. All Purchase requests (RQS) shall be processed using the same procedures that were implemented by Executive Order 2009-011. The last meeting to obtain Executive Order 2009-011 approval for fiscal year 2009 purchases is Thursday, June 11, 2009; the EO1 form must be submitted to the Office of Procurement Services by noon on Wednesday, June 10, 2009. The agency must allow enough time for the approved disposition to be returned to them and attach it to the header of the RQS. The Finance and Administration Cabinet will not begin processing the RQS until the Executive Order request has been approved, with the exception of establishing Master Agreements. The agency must receive an approved EO1 document before the items can be purchased by any method. All items must be received no later than Tuesday, June 30, 2009, to be paid out of old year funds. If a purchase for furniture is authorized, the Division of Correctional Industries or the Division of Surplus Property shall be utilized whenever possible.

1. Purchase Requests (RQS) Equal to or Above \$20,000 (Old Year). Old Year purchase requests equal to or above \$20,000 must be received by the Office of Procurement Services (OPS) by close of business Friday, April 10, 2009 and delivery must be assured by Tuesday, June 30, 2009 in order to be paid out of fiscal year 2009 funds. Purchase requests submitted between now and Friday, April 10, 2009 should state in the document comments of the purchase request one of two statements: "Delivery is desired prior to Tuesday, June 30, 2009," allowing OPS to award the Contract and if delivery could not be made until after Tuesday, June 30, 2009, payment would be made with fiscal year 2010 funds; or "Delivery must be completed prior to June 30, 2009," and if the vendor could not meet the deadline, OPS would not issue a Contract. *If neither of the above statements is indicated, the purchase request will not be processed until this information is received from the requesting agency. It will be the agency's responsibility to add the appropriate statement to the document comments prior to the Friday, April 10, 2009 deadline for fiscal year 2009 funding.* Due to the volume of old year purchase requests received by OPS, agencies are to submit their purchase requests as soon as possible. If an agency delays its requests until just before the deadline, the chances of processing and obtaining deliveries by Tuesday, June 30, 2009 are greatly reduced. *Agencies should also ensure that their purchase request provides complete information on the transaction (i.e. adequate specifications, best value criteria, suggested sources (added to the free form vendor section), quantity, estimated price, valid account codes, etc.).* This requirement does not apply to purchase requests for the establishment of master agreements since no encumbrance of funds is involved. Agencies should not submit requests for new year purchases before Thursday, May 14, 2009, and must clearly state on the purchase request that delivery is not desired or required prior to July 1, 2009. Place this information in the document comments. All requests must comply with the Executive Order 2009-011 guidelines listed in the introductory paragraphs for this section.

2. **Small Purchase Requests (RQS).** For purchase requests that exceed an agency's small purchase authority, the Office of Procurement Services (OPS) may exercise its Small Purchase Authority, to a maximum of \$20,000, when it can be determined that the purchase will not exceed the estimated amount in accordance with KRS 45A.100. The small purchase request should be received in OPS by close of business Friday, May 29, 2009 in order to allow time for required solicitation of quotations, encumbrance of funds, contract award, and vendor delivery by Tuesday, June 30, 2009. Purchase requests submitted between now and Friday, May 29, 2009 **should state in the document comments of the purchase request one of two statements: "Delivery is desired prior to Tuesday, June 30, 2009," allowing OPS to award the Contract and if delivery could not be made until after Tuesday, June 30, 2009, payment would be made with fiscal year 2010 funds; or "Delivery must be completed prior to June 30, 2009," and if the vendor could not meet the deadline, OPS would not issue a Contract.** *If neither of the above statements is indicated, the purchase request will not be processed until this information is received from the requesting agency. It will be the agency's responsibility to add the appropriate statement to the document comments prior to the Friday, May 29, 2009 deadline for fiscal year 2009 funding.* Due to the volume of old year purchase requests received by OPS, agencies are to submit their purchase requests as soon as possible. If an agency delays its requests until just before the deadline, the chances of processing and obtaining deliveries by Tuesday, June 30, 2009 are greatly reduced. *Agencies should also ensure that their purchase request provides complete information on the transaction (i.e. adequate specifications, best value criteria, suggested sources, quantity, estimated price, valid account codes, etc.) and has the approved disposition of the Executive Order 2009-011 process attached at the header.* The total aggregate amount cannot be artificially divided by submitting more than one requisition for the same item during the closeout period. This would be in violation of KRS 45A.100(2). Old year small purchase requests totaling \$20,000 or less will be awarded from fiscal year 2009 funds when delivery is guaranteed and completed by Tuesday, June 30, 2009. Deliveries made after Tuesday, June 30, 2009 will be charged against fiscal year 2010 funds. OPS will award all small purchase contracts regardless of vendor delivery date stated in the quotation. All requests must comply with the guidelines listed in the introductory paragraphs for this section.
3. **Purchase Orders, Requests for Approval for Special Authority, Exception to Sealed Bid.** All requests for special authority contracts with a delivery date required before Tuesday, June 30, 2009 and payment from old year funds must arrive in the Office of Procurement Services (OPS) by close of business Friday, June 12, 2009 to allow adequate time for services to be performed and goods delivered by the end of the fiscal year. Special authority contracts that are for payment only must arrive in OPS by close of business Tuesday, June 30, 2009. All requests must comply with the guidelines listed in the introductory paragraphs for this section and with the requirements of the Finance Policies and Procedures Manual. **A copy of the APPROVED EO1 must be attached at the header of all procurement/ payment documents, along with all justifications.**
4. **Modifications.** All requests for changes to contracts issued by the Office of Procurement Services (OPS) that affect old year allotments must arrive in OPS by the close of business Tuesday, June 30, 2009. Agencies must process changes to their own contracts that affect old year allotments by close of business Tuesday, June 30, 2009.

5. **Personal Service Contracts/Modifications/MOAs for Services performed by Tuesday, June 30, 2009.** In order to guarantee payment from fiscal year 2009 funds, agencies must submit all requests for personal services to the Office of Procurement Services (OPS) by close of business Friday, May 15, 2009 to allow adequate time to process for the June meeting of the Legislative Research Commission (LRC). Agencies that do not process personal service contracts through OPS must submit all requests to LRC not later than Friday, May 29, 2009. Requests arriving in OPS after Friday, May 15, 2009 or LRC after Friday, May 29, 2009 will not be processed for approval prior to the end of fiscal year 2009 and shall be paid from fiscal year 2010 funds.

New Personal Service Contracts or MOAs that require an effective date so that services begin on Wednesday, July 1, 2009. Agencies may submit to OPS beginning Wednesday, April 1, 2009; and no later than Monday, June 22, 2009 to allow adequate time to process for the July meeting of the Legislative Research Commission (LRC).

6. **Purchase Request Expiration.** All purchase requests (pre-encumbrances) from fiscal year 2009 funds will expire at close of business Thursday, July 9, 2009. Agencies will be notified of all open requests that have not been posted to the web or awarded as contracts by Thursday, May 14, 2009. If an agency wishes to continue a request, the Office of Procurement Services needs to be notified by close of business Friday, May 29, 2009.

## FUND BALANCES

1. **General Fund.** All General Fund balances at the close of the fiscal year shall lapse to the surplus account of the General Fund, with the exception of statutory or budget bill authorized continued appropriations.
2. **Capital Projects Fund.** Capital Projects fund balances (appropriations, allotments, cash, and encumbrances) will remain in the same budget fiscal year. No carry forward entries are required.
3. **Road Fund.** All Road Fund balances at the close of the fiscal year shall lapse to the surplus account of the Road Fund, with the exception of statutory or budget bill authorized continuing appropriations.
4. **All Funds (except Capital Projects Fund).** The final period cash report will serve as the ending balance resource as cash is no longer segregated by fiscal year. Agency funds are not allowed to close with negative balances. General Accounting staff will be working with agencies on the week of July 13 to clear these balances. On Friday, July 17, 2009 Statewide Accounting Services personnel will begin final preparations for the Hard Close. All allotment balances except continued appropriations will lapse.
5. **Requests for Fund Transfers to the General Fund.** Requests for fund transfers to the General Fund must be submitted in writing to the Office of the State Budget Director by close of business Tuesday, June 30, 2009.

## PERSONNEL

1. Personnel Actions. Regular cut-off of June 15 will be observed for personnel action requests affecting the June 30 **paychecks** (for the first June pay period).
2. Payrolls. All payrolls processed by the Office of Statewide Accounting Services after June 30 will be charged to fiscal year 2010. The last off-cycle payroll posting to FY 2009 will occur on Tuesday, June 30, 2009.